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5
6 **UNITED STATES DISTRICT COURT**
7 **DISTRICT OF NEVADA**

8 **-oOo-**

9 UNITED STATES OF AMERICA,

10 PLAINTIFF,

11 vs.

12 JAN ALAN LINDSEY

13 DEFENDANT.

) CRIMINAL INDICTMENT

) 2:06-CR- 077

) VIOLATIONS:

) 26 U.S.C. § 7201 - Evasion of Payment of
Tax and Evasion of Assessment of Tax

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15 **THE GRAND JURY CHARGES THAT:**

16 **COUNT ONE**

Evasion of Payment of Tax for the Years 1999 through 2002

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18 Beginning on or about April 17, 2000, and continuing until the date of this
19 Indictment, in the State and Federal District of Nevada and elsewhere,

20 **JAN ALAN LINDSEY,**

21 defendant herein, a resident of Clark County, Nevada, did willfully attempt to evade and
22 defeat the payment of a large part of the income tax due and owing by him to the United
23 States of America for the calendar years 1999, 2000, 2001 and 2002, by failing to timely file
24 or pay his federal income tax liabilities for 1999, 2000, 2001 and 2002, as required by law,
25 and by committing various acts that were designed to hide his income and assets from the
26 Internal Revenue Service, including: (1) filing false tax returns for the years 1999, 2000, 2001

1 and 2002 with the Internal Revenue Service in 2008 which defendant then and there well
2 knew understated income, overstated withholding and included false deductions; (2) making
3 false statements to Internal Revenue Service, including that the defendant was not liable for
4 any income taxes; (3) concealing and attempting to conceal from the Internal Revenue
5 Service the nature, extent and location of his assets by various methods, including placing
6 funds and property in the names of nominee third party entities; (4) providing false financial
7 instruments to the Department of the Treasury and Internal Revenue Service in purported
8 payment of taxes due; and (5) filing fraudulent documents with the Internal Revenue Service
9 and government of Clark County, Nevada, in an attempt to remove Internal Revenue Service
10 liens on property and income for payment of taxes due.

11 All in violation of Title 26, United States Code, Section 7201.

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13 **COUNT TWO**
14 Evasion of Assessment of Tax for the Year 2003

15 Beginning on or about April 15, 2004, and continuing until the date of this Indictment,
16 in the State and Federal District of Nevada and elsewhere,

17 **JAN ALAN LINDSEY,**

18 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due
19 and owing by him to the United States of America for the calendar year 2003, by failing to
20 timely file or pay his federal income tax liabilities for 2003, as required by law, and by
21 committing various acts that were designed to hide his income and assets from the Internal
22 Revenue Service, including: (1) filing a false tax return for the year 2003 with the Internal
23 Revenue Service in 2008 which defendant then and there well knew included false
24 deductions; (2) making false statements to Internal Revenue Service, including that the
25 defendant was not liable for any income taxes; (3) concealing and attempting to conceal
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1 from the Internal Revenue Service the nature, extent and location of his assets by various
2 methods, including placing funds and property in the names of nominee third party entities;
3 (4) providing false financial instruments to the Department of the Treasury and Internal
4 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents
5 with the Internal Revenue Service and government of Clark County, Nevada, in an attempt
6 to remove Internal Revenue Service liens on property and income for payment of taxes due.

7 All in violation of Title 26, United States Code, Section 7201.

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9 **COUNT THREE**

10 **Evasion of Assessment of Tax for the Year 2004**

11 That beginning on or about April 15, 2005, and continuing until the date of this
12 Indictment, in the State and Federal District of Nevada and elsewhere,

13 **JAN ALAN LINDSEY,**

14 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due
15 and owing by him to the United States of America for the calendar year 2004, by failing to
16 timely file or pay his federal income tax liabilities for 2004, as required by law, and by
17 committing various acts that were designed to hide his income and assets from the Internal
18 Revenue Service, including: (1) filing a false tax return for the year 2004 with the Internal
19 Revenue Service in 2008 which defendant then and there well knew included false
20 deductions; (2) making false statements to Internal Revenue Service, including that the
21 defendant was not liable for any income taxes; (3) concealing and attempting to conceal
22 from the Internal Revenue Service the nature, extent and location of his assets by various
23 methods, including placing funds and property in the names of nominee third party entities;
24 (4) providing false financial instruments to the Department of the Treasury and Internal
25 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents
26

1 .with the Internal Revenue Service and government of Clark County, Nevada, in an attempt
2 to remove Internal Revenue Service liens on property and income for payment of taxes due.

3 All in violation of Title 26, United States Code, Section 7201.

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5 **COUNT FOUR**

6 **Evasion of Assessment of Tax for the Year 2005**

7 That beginning on or about April 17, 2006, and continuing until the date of this
8 Indictment, in the State and Federal District of Nevada and elsewhere,

9 **JAN ALAN LINDSEY,**

10 defendant herein, did willfully attempt to evade and defeat a large part of the income tax due
11 and owing by him to the United States of America for the calendar year 2005, by failing to
12 timely file or pay his federal income tax liabilities for 2005, as required by law, and by
13 committing various acts that were designed to hide his income and assets from the Internal
14 Revenue Service, including: (1) filing a false tax return for the year 2005 with the Internal
15 Revenue Service in 2008 which defendant then and there well knew included false
16 deductions; (2) making false statements to Internal Revenue Service, including that the
17 defendant was not liable for any income taxes; (3) concealing and attempting to conceal
18 from the Internal Revenue Service the nature, extent and location of his assets by various
19 methods, including placing funds and property in the names of nominee third party entities;
20 (4) providing false financial instruments to the Department of the Treasury and Internal
21 Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents
22 with the Internal Revenue Service and government of Clark County, Nevada, in an attempt
23 to remove Internal Revenue Service liens on property and income for payment of taxes due.

24 All in violation of Title 26, United States Code, Section 7201.

COUNT FIVE

Evasion of Assessment of Tax for the Year 2006

That beginning on or about April 16, 2007, and continuing until the date of this Indictment, in the State and Federal District of Nevada and elsewhere,

JAN ALAN LINDSEY,

defendant herein, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States of America for the calendar year 2006, by failing to timely file or pay his federal income tax liabilities for 2006, as required by law, and by committing various acts that were designed to hide his income and assets from the Internal Revenue Service, including: (1) filing a false tax return for the year 2006 with the Internal Revenue Service in 2008 which defendant then and there well knew included false deductions; (2) making false statements to Internal Revenue Service, including that the defendant was not liable for any income taxes; (3) concealing and attempting to conceal from the Internal Revenue Service the nature, extent and location of his assets by various methods, including placing funds and property in the names of nominee third party entities; (4) providing false financial instruments to the Department of the Treasury and Internal Revenue Service in purported payment of taxes due; and (5) filing fraudulent documents

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1 with the Internal Revenue Service and government of Clark County, Nevada, in an attempt
2 to remove Internal Revenue Service liens on property and income for payment of taxes due.

3 All in violation of Title 26, United States Code, Section 7201.

4 **DATED:** this 3 day of March 2009.

5 **A TRUE BILL:**

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7 /S/
FOREPERSON OF THE GRAND JURY

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9 GREGORY A. BROWER
United States Attorney

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12 ERIC JOHNSON
Assistant United States Attorney
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